

DECLARATION AND POWER OF ATTORNEY

As the below-named inventor, I declare that:

My residence, post office address, and citizenship are as stated below under my name.

I have reviewed and understand the contents of the foregoing specification, including the claims, and I believe I am the original, first and sole inventor of the invention entitled "RUDDER WITH A CONTROLLABLE TAB", which is described and claimed in the foregoing specification.

I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application in accordance with 37 C.F.R. § 1.56(a).

The undersigned hereby appoints the firm of Jensen & Puntigam, P.S., consisting of Robert A. Jensen, Registration No. 24,268 and Clark A. Puntigam, Registration No. 25,763, members of the Bar of the State of Washington, 2033 Sixth Avenue, Suite 1020, Seattle, Washington 98121, as its attorneys with full power of substitution and revocation, to prosecute this application to register, to make alterations and amendments therein, to receive the registration thereof, and to transact all business in the Patent and Trademark Office in connection therewith.

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further, that these statements were made with the knowledge that the making of willfully false statements and the like is punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and may jeopardize the validity of any patent issuing from this patent application.

  
Signature of Donn Furlong

Date 4/13/04

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